

TEMPORARY REGISTRATION CERTIFICATE

Not Transferable

Opening Date		Closing Date		Period	Year
Registration No.				Due Date*	
Business Name		Owner's Name		Social Security No.	
Mailing Address		Name of Event		Business Telephone	
City	State	Zip	Type of Goods Sold/Service Provided		

Please Answer The Following:

Type of Business (Check one): <input type="checkbox"/> Sole Owner <input type="checkbox"/> Corporation <input type="checkbox"/> Independent Rep. <input type="checkbox"/> Association <input type="checkbox"/> Partnership			Contact Person	Phone Number
How Many Employees Do You Have Working This Activity In Washington State?				

Having complied with registration provisions of RCW 82.12 or 82.32, the person named hereon is authorized to engage in business in the state of Washington

COMBINED EXCISE TAX RETURN

See Attached Instructions

STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Code	Col. 2 * Deductions	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Wholesaling	03		0399			.00484	
2	Service and Other Activities	04		0499			.015	
3	Retailing	02		0299			.00471	
4	Other							

* DEDUCTIONS TAKEN BUT NOT EXPLAINED BELOW WILL BE DISALLOWED

TOTAL B&O TAX

STATE SALES TAX AND USE TAX

See Small Business B&O Tax Credit, Page 4.

5	Retail Sales Tax (also complete local tax section)	01		0199			.065	
6	Use Tax (also complete local tax section)	05			Value of articles used by taxpayer as a consumer on which no Washington Sales Tax has been paid.		.065	

* Explanation of Deduction _____

TOTAL STATE SALES & USE TAX

LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax) Code 45				
Total Taxable Amount must be the same as line 5, column 3, Taxable Amount				
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
7				
8				
9				
10				
11				
TOTAL LOCAL SALES TAX				

Local Use Tax (Enter applicable rate of tax) Code 46				
Total Taxable Amount must be the same as line 6, column 1, Gross Amount				
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
12				
13				
14				
TOTAL LOCAL USE TAX				

Tax Classification	Code	Taxable Amount	Rate	Tax Due
15 Regional Transit Authority Tax	89		.004	
16 King County Food/Bev Tax	90		.005	
17 Litter Tax	36		.00015	

TO AVOID PENALTIES, COMPLETE AND RETURN CERTIFICATE BY DUE DATE INDICATED ABOVE. *

► Signature _____

► Phone _____ Date _____

ADD PENALTY IF LATE

5% Assessed After Due Date
 10% Assessed After the Last Day of the Month Following the Due Date
 20% Assessed After the Last Day of the Second Month Following the Due Date

TOTALS

Line No.	Item	Code	Amount
18	Tax Due (add all tax due amounts)		
19	Small Business B&O Tax Credit (see page 4)	815	()
20	Total Tax Due (subtract line 19 from line 18)		
21	Penalty (Minimum \$5.00)		

TOTAL AMOUNT OWED (add lines 20-21)



STATE OF WASHINGTON DEPARTMENT OF REVENUE

Instructions for Completing the Temporary Registration Certificate

Dear Business Person:

We have established a temporary account for you based on the information you provided. Your registration number is on the enclosed *Temporary Registration Certificate* in the upper right-hand corner.

The major types of activities conducted by temporary businesses are wholesale, retail, and service. The taxes imposed are the business and occupation tax (B&O), retail sales tax, and use tax. Descriptions of the taxes and instructions for completing the *Temporary Registration Certificate* follow.

The business and occupation tax is based on your gross income with no deductions for costs of doing business. However, there is a Small Business B&O Tax Credit available. See instructions for claiming this credit on page 4.

If you sell at retail, you must collect retail sales tax and remit the tax to the Department of Revenue, even if you owe no business and occupation tax.

You may include the retail sales tax in your price, provided you post a notice stating the retail sales tax is included in the price. If you give your customer a receipt or sales invoice, you must show the tax on that receipt. Please be sure to remove the retail sales tax from your sales total when you report your gross income on the *Temporary Registration Certificate*. For example: If you sell an item for \$10 and include the retail sales tax at the rate of 7.8%, divide \$10 by 1.078. Your reportable gross amount would be \$9.28, with \$0.72 as the tax collected.

If you have questions about the deductions you feel you might have, your business activity does not fit these categories, or you need assistance completing the *Temporary Registration Certificate*, please contact the Department of Revenue office that issued your certificate. If you have additional questions, please call the Telephone Information Center at (800) 647-7706. Teletype (TTY) users may call (800) 451-7985.

To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users please call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.

Descriptions and Instructions

Review the following tax classification definitions. Locate the classification(s) you should report on the *Temporary Registration Certificate*. If your classification is not printed, please contact the Department of Revenue office that issued your certificate, or call the Telephone Information Center at (800) 647-7706.

STATE BUSINESS AND OCCUPATION TAX

Line 1 – Wholesaling

Wholesaling business and occupation tax is due on sales of tangible personal property and/or labor performed for persons who resell the same in the normal course of business. Certain services performed on property that will be sold by another are also considered wholesale sales.

For example, income received for crafts sold to a retail store for resale, or subcontracting for a prime contractor are subject to the wholesaling tax.

Note: You must receive and retain a properly completed Resale Certificate from the buyer.

If you are a Wholesaling business, complete the following line on your *Temporary Registration Certificate*:

1. Only use line 1.
2. Write your gross income in columns 1 and 3.
3. Multiply by .00484 and write the tax due, if any, in column 5.

Line 2 - Service and Other Activities

The Service and Other Activities business and occupation tax is due on the total amount you charge for providing temporary personal or professional services to persons, as opposed to services on property belonging to others or business services. You may be a doctor or consultant, collect fees for seminars open to the public, or provide amusement rides. **NOTE:** *If you perform activities such as construction, TV repair, lawn mowing, plumbing or auto repair, use the Retailing or Wholesaling classifications.*

If you are a Service and Other Activities business, complete the following line on your *Temporary Registration Certificate*:

1. Only use line 2.
2. Write your gross income in columns 1 and 3.
3. Multiply by .015 and write the tax due, if any, in column 5.

Line 3 - Retailing

The retailing business and occupation tax is due on the amount charged for retail sales of goods. Also, certain services on property belonging to others are considered

retail sales. For example, if you sell fireworks, Christmas trees, crafts, food at fairs or concessions, repair computers, or paint automobiles, you are retailing.

If you are a Retailing business, complete the following line on your *Temporary Registration Certificate*:

1. Only use line 3.
2. Write your gross income in columns 1 and 3.
3. Multiply by .00471 and write the tax due, if any, in column 5.

Line 4 - Other

If your business activity does not fit the wholesaling, service and other, or retailing categories, please contact the Department of Revenue office that issued your certificate or call our Telephone Information Center at (800) 647-7706.

Total B&O Tax, Lines 1-4

1. Add all tax due amounts in column 5, Tax Due.
2. Write this amount in the *Total B&O Tax* box.
3. If your total B&O tax due is less than \$71 a month, you are entitled to the Small Business B&O Tax Credit. See page 3.

STATE SALES AND USE TAX

Line 5 – Retail Sales Tax

If you sell at retail, you must also collect the retail sales tax from your customer. Retail sales tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property purchased by consumers for their use (not for direct resale or as an ingredient used to produce or process an article for resale). Transient lodging and some amusement, personal services, and recreational activities are retail sales.

Construction (materials and labor) performed for consumers is a retail activity. This line represents the state portion of the total sales tax collected. The state tax rate is .065 and is uniform throughout the state, while the local tax rates vary from .005 to .017. For local and regional taxes see *Local City and/or County Sales and Use Tax*.

To report state retail sales tax, complete line 5 on your *Temporary Registration Certificate*:

1. Write your gross income in columns 1 and 3.
This figure must be the same as reported on line 3, column 1.
2. Multiply by .065 and write the tax due in column 5.

Line 6 - Use Tax

Use tax applies to all tangible personal property used in Washington upon which the state's sales or use tax has not been paid. The tax is based on the value of the goods at the time of first use in Washington. The purchase price usually determines the value of items. No deductions are allowed from use tax. However there is a credit for the amount of sales and use tax paid by the user in another state.

For example, if you provide books or pamphlets for no additional charge at a seminar and did not pay sales or use tax when you bought the books, you would owe use tax on the amount you paid for the books.

This line represents the state portion of the total use tax owed. The state tax rate is .065 and is uniform throughout the state, while the local tax rates vary from .005 to .017. For local and regional taxes see *Local City and/or County Sales and Use Tax*.

To report state use tax, complete the line 6 on your *Temporary Registration Certificate*:

1. Enter the gross amount (purchase price) in column 1.
2. Multiply the gross amount by .065 and enter the tax due in column 5.

Total State Sales & Use Tax, Lines 5-6

1. Add tax due amounts in column 5, Tax Due.
2. Write this amount in the *Total State Sales & Use Tax* box.

LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Enclosed with this *Temporary Registration Certificate* is a *Tax Return Information and Local Sales and Use Tax Changes* brochure or charts that have the proper rate(s) to charge. You may also refer to the department's Geographic Information System (GIS) address lookup feature on our Internet website at <http://dor.wa.gov> to search for a location's proper code and tax rate.

Lines 7-11 – Local Sales Tax

Businesses collect both the state and local sales tax. This line represents the local portion of the collected retail sales tax.

To report local sales tax, complete lines 7-11 on your *Temporary Registration Certificate*:

1. Write the location code(s) on lines 7-11 in the Location Code column.
2. Write your taxable amount for each location code in the Taxable Amount column.
3. Total the amounts in the Taxable Amount column and write this amount in the *Total Local Sales Tax* box, Taxable Amount column.
4. Write the local tax rate(s) on lines 7-11 in the Rate column.
5. Multiply the taxable amount(s) by the rate(s) and write this total in the Tax Due column.
6. Write the total in the *Total Local Sales Tax* box, Tax Due City or County column.

Lines 12-14 – Local Use Tax

This line represents the local portion of use tax. **Note:** sales/use tax may be due each time the property passes to a new owner for use in Washington.

To report local use tax, complete the following line(s) on your *Temporary Registration Certificate*:

1. Write the location code(s) on lines 12-14 in the Location Code column.
2. Write your taxable amount for each location code in the Taxable Amount column.
3. Total the amounts in the Taxable Amount column and write this amount in the *Total Local Use Tax* box, Taxable Amount column.
4. Write the local tax rate(s) on lines 12-14 in the Rate column.
5. Multiply the taxable amount(s) by the rate(s) and write the result in the Tax Due column.
6. Total the amounts in the Tax Due column and write the total in the *Total Local Use Tax* box, Tax Due City or County column.

Line 15 - Regional Transit Authority (RTA) Tax

Retail sales occurring within the RTA boundaries (portions of King, Pierce and Snohomish Counties) are subject to an additional tax of four-tenths of one percent (.004). Businesses or persons located within the RTA area who owe use tax on tangible personal property will also owe the additional .004 on all items subject to the use tax. Maps to determine boundaries are available by calling (800) 647-7706. You may also refer to the department's Geographic Information System (GIS) address lookup feature on our Internet website at <http://dor.wa.gov>.

For sales occurring within RTA boundaries, complete the following line on your *Temporary Registration Certificate*:

1. Only use line 15.
2. Write the taxable amount in the Taxable Amount column.
3. Multiply the taxable amount by .004 and write the result in the Tax Due column.

(Note: Combine applicable local sales tax and use tax to determine the Regional Transit Authority taxes on line 15.)

Line 16 - King County Food and Beverage Tax

The sales of food and beverages in King County restaurants, taverns and bars that are subject to retail sales tax are also subject to this additional tax of one-half of one percent (.005).

If applicable, complete the following line on your *Temporary Registration Certificate*:

1. Only use line 16.
2. Write the taxable amount in the Taxable Amount column.
3. Multiply the taxable amount by .005 and write the result in the Tax Due column.

Line 17 - Litter Tax

Manufacturers, wholesalers and retailers may also be subject to the Litter Tax. Refer to WAC 458-20-243 and RCW 82.19.010 or call the Telephone Information Center at (800) 647-7706.

If applicable, complete the following line on your *Temporary Registration Certificate*:

1. Only use line 17.
2. Write the taxable amount in the Taxable Amount column.
3. Multiply the taxable amount by .00015 and write the result in the Tax Due column.

TOTALS

Line 18 – Tax Due

1. Add all the Tax Due amounts. This includes amounts for State Business and Occupation Tax, State Sales Tax and Use Tax, Local Sales Tax and Use Tax, Regional Transit Authority Tax, King County Food and Beverage Tax, and Litter Tax.
2. Write this total on line 18.

Line 19 - Small Business B&O Tax Credit

1. Calculate your Small Business B&O Tax Credit (see page 4) and write this amount on line 19.

Line 20 – Total Tax Due

1. Subtract line 19 from line 18. Write this amount on line 20.

Line 21 - Penalty

1. If you pay your taxes more than ten days after the close of your business, add a penalty at the rate shown in the lower right portion of the *Temporary Registration Certificate* (above the Totals box). Calculate this amount and write the total on line 21.

Total Amount Owed

1. Add lines 20 and 21. Write this amount in the *Total Amount Owed* box. This is the total amount you owe.

FINISHING YOUR TAX RETURN

Within ten days of the completion of your business activity:

1. Complete the attached *Temporary Registration Certificate*.
2. Sign and date the certificate and keep a copy for your records.
3. Put your Registration Number on the check or money order, made payable to the Department of Revenue.
4. Send the original copy of the *Temporary Registration Certificate* with your remittance for the total tax due and any penalties in the envelope provided.

MONTHLY SMALL BUSINESS B&O TAX CREDIT TABLE

The Small Business B&O Tax Credit is available for temporary filers whose **total B&O tax due is less than \$71 per month**. To claim your tax credit, follow the steps below. **Note:** The credit may be used only against the B&O tax, not retail sales or use tax due. Also, You cannot carry this credit over to another tax return. The credit must be used on the *Temporary Registration Certificate* for your current reporting period.

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
<i>At Least</i>	<i>But less Than</i>	
\$ 0	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$ 5
\$71	or more	\$ 0

How to Determine Your Small Business B&O Tax Credit

Step 1: Determine the total Business and Occupation (B&O) tax due. (Add lines 1-4, column 5, on the *Temporary Registration Certificate*.)

Step 2: Locate the total B&O tax due in the table to the left.

Step 3: Read across to the next column. This is the amount of your Small Business B&O Tax Credit.

Note: If your total B&O tax due is less than \$36, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.

Step 4: Write the amount on line 19, of the *Temporary Registration Certificate*.